10

AN ORIGINAL SYSTEM of TAXATION;

OR

GENERAL CONTRIBUTION,

By Way of Stamp-Duty.

In which all His Majeſty's Subjects, of every Deſcription, being under the Protection of the Laws of this Realm, are required to contribute to the Exigencies of the State, in ſome Proportion to their Rank and Situations in Life; but no Perſons are required to contribute more than they can afford.

OFFERED AS A SUBSTITUTE

FOR THE

WINDOW TAX,

Or any other Impoſts that are deemed peculiarly oppreſſive and injurious to the lower Orders of People, and leſs productive to his Majeſty's Revenue.

By One who wiſhes to be thought a good Subject, And is a well-wiſher to all People, as well as to the Happineſs and Proſperity of his Country.

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INTRODUCTION.

FOR a private individual to presume to offer a project of such national import, and general concern, must certainly require an apology; but if the Author had been aware that it could be injurious to any description of persons whatever, he would have suppressed his ideas, and not have submitted them to the consideration of the public.—The sentiments occurred to his mind, and induced him to attempt the arrangement, and he hopes his motives will sufficiently excuse for his presumption; he having no self-interested, or any other object in view, by the proposition, than the good of the community in general.

It

It is not meant as an increaſe to the number of exiſting taxes, or to add to the preſent load, but to propoſe an alleviation, by every one bearing a more equal or proportionate ſhare of the burthen.

Some may diſlike the plan, on account of it having the appearance of a poll-tax; but in order to meliorate that odium, and to remove objections on that head, it is ſo equalized as not to be oppreſſive to a ſingle individual, it being as optional as perhaps may be deemed requiſite for an impoſt to be.

The Author flatters himſelf that the ſyſtem is founded and ſuggeſted on juſt, equitable, and liberal principles, equally extenſive, impartial, and comprehenſive; not at all complicated, perplexing, or vexatious, but perfectly ſimple, explicit,

explicit, and, he truſts, entirely inoffenſive. Perhaps there may be political objections of which he is not aware, and of which he is not competent to judge, having no pretenſions to political knowledge; but ſhould his Majeſty's Miniſters ever deem it expedient to bring forward ſuch a ſyſtem, or make an experiment of the kind, it would undoubtedly be well received by the public in general, and in all probability be abundantly productive to the revenue; and as every perſon would be equally intereſted therein, it would be eaſily carried into effect. It would be ſpeedy, prompt, and efficacious in its operations, and would be conducive to many benefits and advantages, both public and private, more than ſufficient to compenſate for any objections or inconveniences that may be likely to occur.

The

The Author hopes that all awkwardneſs of diction will be overlooked, as he cannot boaſt of the advantages of a liberal education; however, be that as it may, the hints are well meant, and he being conſcious of his own good intentions, cannot help wiſhing them ſucceſs.

He cannot preſume to urge the propoſition, but with ſubmiſſion to introduce it to the notice of the public, in its natural ſhape; neither can he be ſanguine in his hopes and expectations; but he moſt ardently, and moſt heartily wiſhes that his ideas may be acceptable, and meet the approbation of all His Majeſty's good ſubjects of every rank and denomination.

THE

THE PLAN.

AS we are at this time engaged in an expenſive war, which the wiſdom of Parliament judge neceſſary and expedient, and on which our national conſequence, as well as our future peace and happineſs may, perhaps, in a great meaſure depend, it is conceived to be equally juſt and reaſonable, that we ſhould all contribute, in ſome proportionate degree, to the aid and ſupport of our Sovereign, and his Government, as well as to the protection, and general ſecurity of the Britiſh Empire, both at home and abroad.

It is therefore propoſed, that all his Majeſty's ſubjects, of every deſcription, being more than a given age (except ſuch as may be deemed paupers), do rank themſelves into ſeparate claſſes, and that there be a ring aſſigned to each reſpective claſs, to be worn on the little finger of the left hand, of every individual of each claſs; and in order to obviate and ſurmount all difficulties that may occur in drawing proper lines agreeable to each perſon's circumſtances and ſituations in the lower and middle ranks of life, it is propoſed that all ſuch perſons ſhall uſe their own diſcretion as to the choice of claſs, in which they may think proper to rank themſelves or appear in.

The rings allotted for the four firſt, or lower claſſes, to be furniſhed by Government, and to be iſſued from his Majeſty's general Stamp-Office,

Office, ſtamped with his Majeſty's ſtamp, and to be diſtributed from other ſtamp offices, one or more of which, to be eſtabliſhed, for that purpoſe, in every city or market town throughout the kingdom, under the direction and management of the commiſſioners of his Majeſty's ſtamp duties. The rings to be made neat and ornamental, and ſufficiently different to diſtinguiſh each ſeparate claſs; and on which a ſtamp duty to be paid in the following proportions:

The FIRST CLASS *Six-pence*,

The SECOND CLASS *One Shilling*,

The THIRD CLASS *Two Shillings* and *Six-pence*,

The FOURTH CLASS *Five Shillings*.

It may be expected, or required, that no perſons being in the capacity of employing journeymen, workmen, ſervants, or apprentices, in any trade or calling they profeſs, that they do not rank lower than the fourth claſs.

The Fifth Class

To furniſh the rings themſelves, agreeable to their own fancy, but to have no ſtone, or any thing in imitation of ſtone, ſet therein; to regiſter their names at the Stamp-Office neareſt to their uſual place of reſidence; to pay a ſtamp duty of *Ten Shillings* and *Six-pence*, and at the ſame time to receive a handſome copper medal, ſtamped and provided for the uſe of that claſs, to be carried in the pocket, by way of licence or certificate.

All higher claſſes and ranks to wear rings of whatſoever kind or value they pleaſe, without

without reſtriction; to regiſter their names in like manner as before mentioned, and to receive the medal allotted and provided for their reſpective claſs, paying a ſtamp duty in the following proportion, (viz.)

The SIXTH CLASS *One Guinea.*

The SEVENTH CLASS.

All perſons poſſeſſed of property equal in value to ten thouſand pounds, or five hundred pounds per annum, to pay *Two Guineas.*

The EIGHTH CLASS.

All perſons poſſeſſed of property equal in value to twenty thouſand pounds, or one thouſand pounds per annum, to pay *Four Guineas.*

The

The Ninth Class.

All perſons poſſeſſed of property equal in value to forty thouſand pounds, or two thouſand pounds per annum, to pay *Eight Guineas*.

The Tenth Class.

All perſons poſſeſſed of property equal in value to ſixty thouſand pounds, or three thouſand pounds per annum, to pay *Twelve Guineas*.

Knights, Baronets, and all who claim equal rank; Barons, Viſcounts, Earls, Marquiſes, Dukes, and all the Nobility of the kingdom, to contribute in ſome proportion to their high rank and dignity: no noble Peer to contribute leſs than *Twenty* or more than *Fifty Guineas*.

The

The ladies of all ranks and deſcriptions, and all his Majeſty's female ſubjects, to join in the general plan, contributing one moiety in proportion to the gentlemen; the married to rank with their huſbands, and the unmarried to rank themſelves agreeable to their own inclinations; except ſuch ladies as are in poſſeſſion of indepedent fortunes, equal to the ſeventh claſs or any higher rank, who may be expected to contribute in the ſame proportion with gentlemen of like rank.

The duty not to be confined to his Majeſty's liege ſubjects only, but all ſtrangers or foreigners, reſiding or being in any part of the kingdom, ſhould be required to comply with the plan, within a fixed time after their landing in any part of Great-Britain, and to rank themſelves as they pleaſe.

The

The medals aſſigned for the fifth, ſixth, ſeventh, eighth, ninth, and tenth claſſes, to be made with copper, handſome, and as large as may be thought convenient for the pocket; thoſe allotted for the uſe of the Knights and Baronets, and all of equal rank, to be of ſterling ſilver; and likewiſe the medals for the Peers of the realm, to be of ſilver, and gilt with gold, by way of diſtinction; large in proportion to rank, and as elegant as can poſſibly be made or deviſed: a well executed buſt of the King, on the medals appointed for the gentlemen; and an elegant impreſſion of the Queen, on thoſe aſſigned for the ladies; with ſuitable inſcriptions, and emblematical devices, on the reverſe; characteriſtic and expreſſive of each ſeparate rank or claſs; with a ſhield on each medal to receive his Majeſty's ſtamp.

The

The form of the ſtamp to be varied every renewal; with the two laſt figures of the year of the Lord to appear therein. The medals and rings to be renewed as often as Parliament may judge the exigencies of the State may require.

The medals to be ſtruck of the octagon form, that being diſtinct from all thoſe that may be ſtruck on other occaſions; and that form to be prohibited from being uſed for any other purpoſe in the medalic way.

The duty on the medals is here put at *Guineas*, as five per cent. on them, it is ſuppoſed would be more than adequate to the expence of both rings and medals: the rings may be made with metal, little inferior to gold in appearance, but of trifling intrinſic value.

This ſimple arrangement, ſerves to ſhew the general meaning, and outline of the plan; and the author ſubmits all requiſite improvements to thoſe that are more competent, provided it ſhould be thought deſerving of further notice.

OBSER-

OBSERVATIONS

ON THE

PLAN.

THE plan was ſuggeſted, on an idea, that in a loyal and populous country, like this, an impoſt of this kind would, in all probability, be more productive, and leſs injurious and burthenſome to the public, than any other ſpecies of taxation; and as it leaves all perſons in the lower and middle ranks of life to tax themſelves agreeable to their own diſcretion and abilities, it not only obviates and does away all poſſible cauſe of complaint on the ſcore of oppreſſion, but would act as

an excitement, and tend to facilitate the operations of the plan, and perhaps would cauſe it to be more efficacious and productive than under more preſcriptive meaſures, as there is a natural propenſity in all ranks of people, not to degrade, but to diſtinguiſh themſelves; and was a ſyſtem of the kind to be adopted and adhered to by the higher ranks, it would undoubtedly be received with cheerfulneſs and avidity by the lower claſſes; particularly ſo, by many deſcriptions of perſons that contribute but little to the exiſting taxes, and who from their unincumbered ſituations in life, can well afford, and would unqueſtionably, on ſuch an occaſion, moſt cordially contribute to the exigencies of Government; it would be a means of introducing an additional ornament in dreſs, and tend very much

to promote a decent, uſeful, and laudable pride, and emulation.

From theſe and many other conſiderations, it may be preſumed, that the plan would in a great meaſure act for itſelf, and that but few compulſive means would be found neceſſary to carry it into effect, more than to require all perſons of every deſcription and denomination, from the peaſant to the prince, ſo long as they are under the protection of the laws of this realm, to appropriate the uſe of the little finger of their left hand to the ſervice of their country, by putting on a ring of ſome kind; and that no ring be worn thereon but in conformity to the plan. And in order to induce all perſons to pay proper attention, and to intereſt them in due obſervance of the obligations of the plan, no

contract

contract or agreement, either verbal or written, ſhould be valid, or of any effect, that ſhould be made by or with any perſon, not being, at that time, a legal member of ſome one claſs; and ſhould it be thought requiſite and expedient, every perſon to affix their claſs to their ſignature.

But no perſon that has a proper ſenſe of the many and inеſtimable bleſſings that we enjoy under the protection of the laws and happy government of our country, would any way attempt to evade a tax, or contribution, founded on ſuch equitable and liberal principles, but rather join with heart and hand in forming and uniting in one firm and effective ſociety, whoſe aid might be called forth on any emergency, for the protection and ſecurity of our King and Conſtitution, our Laws and Religion,

and

and indeed all that is dear and valuable to us in this world.

It is obvious that a ſyſtem of this kind, would be conducive to many good ends, and from which many benefits and advantages would naturally reſult: it would diſplay a wide field for medalic, and other ingenious arts and inventions, in which the Britiſh artiſts, would unqueſtionably do themſelves and their country much credit: it would very much increaſe the manufacture and internal trade and commerce of the kingdom, and would conſequently give employment to many thouſands of induſtrious and ingenious artificers, and others, that would then derive a ſubſiſtence for themſelves and their families, from the more affluent, and thoſe of higher rank: and it would at the ſame time create

an

an eaſy, certain, and copious ſource of revenue; not as a refource in caſes of emergency only, but was Parliament to adopt the plan as a permanent, or an annual tax, in lieu of others that may preſs more heavy on domeſtic life, which is much, very much loaded with parochial levies; then the young and the gay would cheerfully contribute to eaſe and alleviate the burthens of the aged and infirm.

OFFERED

OFFERED AS A SUBSTITUTE

FOR THE

WINDOW TAX.

THE Author meant to have ſubmitted this arrangement to his Majeſty's Miniſters, in aid and in lieu of other taxes that may be required for the exigencies of the preſent war; but the plan is too novel, and perhaps, may appear too whimſical to be brought forward on ſuch an occaſion; indeed it is very evident that the Miniſter is not at all in want of ſufficient reſources for that purpoſe; therefore with all due ſubmiſſion, he offers it to the approbation of the public, as a

ſubſtitute for the Window-Tax, or any other impoſts that may be thought more exceptionable, and leſs productive to the revenue.

It is preſumed no one need heſitate in pronouncing the Window-Tax, to be the moſt unpopular, oppreſſive, and moſt injurious, of all the exiſting taxes: it muſt be admitted that it is very productive to the revenue, but that this plan, it is conceived, would be much more ſo, and would, perhaps, be adequate to that as well as many other good purpoſes, without any diminution in revenue; but would add very eſſentially to the comforts and conveniences of domeſtic life.

The author has not hazarded any conjecture on the probable produce of his ſcheme, as any other perſon is equally as competent to judge of that as himſelf, but no one with

any

any degree of preciſion; but if we may judge from many exiſting circumſtances, it would in all probability be immenſely productive, and at the ſame time would effect a fair and uſeful criterion for Government to judge of the population of the country, at any time, or on any occaſion.

It is well, or, indeed too well known, how extremely diſtreſſing and unpleaſant it muſt be to many good and reſpectable perſons, even in the middle ranks of life, to meet the tax-gatherer ſo repeatedly at their door, demanding more money for window duty, than they can perhaps at that time pay, or more than they can conveniently ſpare; but yet that money muſt as repeatedly be paid, and without any other means of relief than by depriving themſelves, in ſome meaſure, of the conveniences of light in their dwelling-

houſes;

houſes; which muſt certainly be incompatible with the intentions of our Almighty Creator, who gave the light as one of the moſt inestimable of his abundant and infinite bleſſings, for the benefit and enjoyment of us all, and to which we have all an equal and a natural, as well as an unlimitted, and unreſtrained claim: a bleſſing! much too ſacred, and much too divine, to be made ſubject to taxation, for human purpoſes. But was that unpopular, unpleaſant, and injurious tax to be aboliſhed, that meaſure would, not only add very much to the comforts of domeſtic life, but would be a means of throwing more uſeful and beneficial light on his Majeſty's good ſubjects, than perhaps they may ever derive from French philoſophy.

FINIS.